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April 27, 2001

BOX PATENT APPLICATION Commissioner for Patents Washington, D.C. 20231

Re: Application of Kenji MORITA, Hitoshi SATO, Toshiyuki MURATA,

Rie YAMASHITA, and Yukari MIZUMURA

IMAGE PROCESSING DEVICE AND IMAGE DATA CONVERSION

METHOD

Our Ref. Q64244

Dear Sir:

Attached hereto is the application identified above including twenty-one (21) sheets of the specification, including the claims and abstract, and ten (10) sheets of drawings. The requisite U.S. Government Filing Fee, the executed Declaration and Power of Attorney, and the Assignment will be submitted at a later date.

The Government filing fee is calculated as follows:

Total claims	5 - 2	0 =	x	\$18.00	==	\$.00
Independent claims	3 -	3 =	X	\$80.00	==	\$.00
Base Fee						\$710.00

TOTAL FEE \$710.00

Priority is claimed from April 28, 2000 based on Japanese Application No. 2000-131605. The priority document will be filed at a later date.

Respectfully submitted, SUGHRUE, MION, ZINN, MACPEAK & SEAS, PLLC Attorneys for Applicant

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